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(ASHADHA 7, SAKA ERA 1898)

No. 3217

REVENUE SECRETARIAT

NOTIFICATION

Bangalore, dated 28th June 1976.

G.S.R. 175.—

The draft of the Karnataka Urban Land Tax Rules 1976 which the Government of Karnataka proposes to make in exercise of the powers conferred by sub-section (1) of Section 42 of the Karnataka Urban Land Tax Act, 1976 Karnataka Act No. 39 of 1976) is hereby published as equired by sub-section (1) of the said section for the information of all persons likely to be affected thereby and notice is hereby given that said draft rules will be taken up for consideration on or after 12th July 1976.

Any objection or suggestion which may be received rom any person in respect of the said draft rules by the State Government before the date specified above will be onsidered by the Government.

Objections or suggestions may be addressed to the Commissioner and Secretary to Government, Revenue Department, Vidhana Soudha, Bangalore-1.

DRAFT RULES

THE KARNATAKA URBAN LAND TAX RULES, 1976

1. Title and Commencement.—(1) These rules may be called Karnataka Urban Land Tax Rules, 1976.

(2) They shall come into force at once.

2. Definitions.—In these rules unless the context otherwise requires—

(a) " Act " means the Karnataka Urban Land Tax Act, 1976. (Karnataka Act No. 39 of 1976).

(b) " Form " means a form appended to these rules and

(c) " Section " means section of the Act.

3. Submission of Return by owner of Urban Land under section 7.—The return submitted by the owner of urban land to the Assistant Commissioner shall be in form No. 1.

4. Determination of Market value of Urban Land by Assistant Commissioner under section 10.—The notice of the Assistant Commissioner served on the owner of an urban land under sub-section (1) of Section 10 shall be in Form No. 2.

5. Manner of service of order under section 10.—Any order passed under section 10 shall be served on the owner of the urban land in the following manner, namely :—

(a) In the case of any company, society or association of individuals, whether incorporated or not, the order shall be served—

(i) on the Secretary or any Director or other principal Officer of the Company, Society or Association of Individuals, as the case may be ; or

(ii) by leaving it or sending it by Registered post acknowledgement duly addressed to the Company, Society

registered office, or, if there is no registered office, at the place where the company, society or association of individuals, as the case may be, carries on business;

(b) In the case of any firm the order shall be served—

(i) upon anyone or more parners; or

(ii) at the principal place at which the partnership business is carried on, upon any person having at the time of service the control or management of the partnership business;

(c) In the case of a family, the order shall be served upon the person in management of such family or of the property of such family, in the manner specified in clause (d).

(d) In the case of an individual person, the order shall be served—

(i) by delivering or tendering the order to the person concerned or his counsel or authorised agent; or

(ii) by delivering or tendering the order to some adult member of the family; or

(iii) by sending the order to the person concerned by registered post acknowledgement due; or

(iv) if none of the aforesaid modes of service is practicable by affixing the order in some conspicuous part of the last known place of residence or business of the person concerned.

6. Notice of Demand of urban land tax under sections 13 and 14.—The notice of demand of urban land tax served on the individual assessee under Section 13 and 14 shall be in form No. 3.

7. Levy of urban land tax on urban land escaping assessment under section 15.—The Assistant Commissioner may, at any time within five years from the date of the orders passed by him determining the market value and the amount of urban land tax under section 10, or by the Tribunal Under sub-section (5) of Section 20, as the case may be,

serve on an assessee whose urban land has escaped assessment or has been wrongly or incorrectly assessed for any assessment year, a notice in Form 4 and proceed to assessor re-assess the urban land.

8. Recovery from the occupier of urban land in certain cases under section 17.—(1) Where it is decided, to recover the urban land tax from an occupier under sub-section (1) of Section 17, the recovery shall be made either monthly, quarterly, half-yearly or annually, as the case may be, depending on the terms of the covenant or lease agreement betwen the occupier and the owner regarding the payment or rent and the recovery shall be effected only on or after the date(s) on which such rent falls due ;

Provided that where the urban land tax exceeds such monthly, quarterly, half yearly, or annual rent, the recovery shall be in such number of instalments depending on the quantum of the monthly, quarterly, half-yearly or annual rent, as the case may be, payable by the occupier to the owner in terms of the said covenant or lease agreement between the occupier and the owner.

(2) The notice of demand or urban land tax served on the occupier shall be in Form 5.

9. Obligation of transferor and transferee to give notice of transfer of urban land to urban Land Tax Officer under section 18.—(1) The notice of transfer of title or urban land to be given by the transferor and transferree to the Urban Land Tax Officer under sub-sections (1) and (4) of Section 18 shall be in Form 6.

(2) The notice of transfer of title of urban land to be given under sub-section (2) of Section 18 by the successor of a deceased person who is primarily liable to the payment of urban land tax shall be in form 7.

10. Appeal to Tribunal under Section 20.—(1) An appeal preferred under sub-section (1) of Section 20 shall be in Form 8. An appeal preferred by the Urban Land Tax Officer under sub-section (2) of Section 20 shall be in Form 9. Every appeal shall be filed in triplicate and shall

be accompanied by the original or certified copy of the order appealed against.

(2) The appeal shall be signed by the appellant or by his authorised agent and presented to the Tribunal in person or by his authorised agent at any time during office hours on any working day or sent by registered post acknowledgement due. The authorisation of the agent presenting the appeal shall be in writing and shall accompany the appeal unless the agent holds a power-of-attorney.

(3) Every appeal under section 20 shall be accompanied by a fee of Rs. 2-50 in the form of Court fee stamps.

(4) The Tribunal may, before disposing of an appeal make such further enquiry as it thinks fit and obtain such further information as it requires from the urban land tax officer.

(5) Notice to the appellant under section 20 shall be in Form 10.

(6) A copy of the order passed in respect of an appeal by the Tribunal under section 20, shall be communicated to the assessee and to the Deputy Commissioner in the manner laid down in rule 5.

11. Refund of excess payment of urban land tax under Section 21.—(1) The intimation of refund of urban land tax under section 21 shall be in Form 11.

(2) No claim to any refund of urban land tax shall be allowed unless it is made within three years from the date of service of demand of urban land tax under section 13 or 14 as the case maybe.

(3) The notice of demand of any further amount of Tax due under clause (b) of sub-section (1) of section 21 shall be in Form 12.

12. Addition of Urban Land Tax to rent in certain cases under section 24.—(a) In the case of buildings for which fair rent has already been fixed under the Karnataka Rent Control Act, 1961 the Competent Authority under that Act shall consider the claim for addition of Urban Land Tax

to the annual rent, and proceed to order that (i) the annual rent be raised by an amount equal to the annual urban land tax levied in the case of a single unit, (ii) the annual rent be raised proportionately according to the fair rent fixed in the case of more than one unit.

(b) In the case of buildings for which fair rent has not been fixed, Urban Land Tax may be added to the annual rent being paid by the tenant provided that no such addition shall be permitted wherever the fair rent that would have been charged for the building and the Urban Land Tax taken together do not exceed the actual rent being paid by the tenant.

(c) The application of the owner of the Urban Land shall be accompanied by the order passed under the Karnataka Urban Land Tax Act, 1976, fixing the urban land tax payable annually on such urban land.

(d) The order of the Competent Authority shall be passed only after giving landlord and the tenant an opportunity of being heard.

13. Concession in respect of owner-occupied buildings under section 25.—(1) Within a period of sixty days from the date of service of notice of Demand under sections 13/ and 14, any owner-occupier of a building claiming the concession under section 25 on the ground that the building is wholly occupied by the owner for residential purpose only, shall make an application in Form No. 13 to the Urban Land Tax Officer:

Provided that the Urban Land Tax Officer may entertain an application after the expiry of the said period of sixty days if he is satisfied that there was sufficient cause for not making it within that period.

(2) On receipt of the said application and on making such enquiry as he may consider necessary, the said officer shall either reduce the urban land tax as provided for in the said section and issue an Order in Form 14 or refuse to do so for reason to be recorded in writing.

Provided that no Order rejcting the application shall be passed without giving a reasonable opporutnity to the assessee to make his representation.

(3) Where the building has been wholly occupied by the owner for residential purposes for less than six months in as assessment year, the owner-occupier shall not be entitled to any concession under section 25.

(4) Where any building in respect of which concession has been granted under section 25, ceases to be occupied wholly by the owner for residential purposes, the owner shall give notice of such change to the Urban Land Tax Officer in Form 15 within sixty days from the date of such change and the owner shall not be entitled to the concession from the date of such change.

Provided that the Urban Land Tax Officer may admit a notice after expiry of the said period of sixty days if he is satisfied that there was sufficient cause for not giving it within that period.

(5) (a) Where in respect of an urban land liable to full assessment, the owner occupies the building thereon wholly for residential purposes in the course of the assessment year, he shall, if he claims the concession under section 25, prefer in an application Form 13 within sixty days from the date of such owner occupation.

Provided that the period of such occupation in the assessment year is six months or more.

Provided further that the Urban Land Tax Officer may entertain an application after the expiry of the said period of sixty days if he is satisfied that there was sufficient cause for not preferring it within that period.

(b) In respect of any such application the procedure laid down in the above sub-rules shall be followed.

(6) (a) If it comes to the notice of the Urban Land Tax Officer that a building in respect of which the concession under section 25 has been granted ceases to be occupied by the owner for residential purposes, in the assessment year and a notice has not been given by the owner as

required by sub-rule (4) the Urban Land Tax Officer shall, after due notice to the assessee and taking into consideration such submission as the owner may wish to make, cancel the concession and levy the full assessment for the entire assessment year. The Notice mentioned above shall be in Form 16.

Provided that the Urban Land Tax Officer may consider the objections made by the owner in reply to the show cause notice given in the said Form 16 after the expiry of the period referred to therein if he is satisfied that there was sufficient cause for not making it within that period.

14. Revision by the Commissioner under section 29.— The notice by the Commissioner to any party under Section 29 shall be in Form 17.

15. Rectification of any error apparent on the face of the record under Section 31.—(1) The notice to the assessee by the Urban Land Tax Officer, the Assistant Commissioner, the Deputy Commissioner, the Commissioner or the Tribunal under sub-section (1), of Section 31 shall be in Form 18.

(2) The form of intimation for refund or adjustment of Urban Land Tax for subsequent assessment year under sub-section (2) of Section 31 shall be in Form 11.

16. Book of assessment under section 40.—The book of assessment of Urban land tax under Section 40 shall be in Form 19.

17. Manner of rounding off total amount of Urban Land due from an assessee.—The total amount of urban land tax due from an assessee shall be rounded to the nearest multiple of ten paisa taking five and more paise to the next higher multiple of ten paise.

18. Fees payable in respect of applications and petitions under the Act.—The fees leviable in respect of applications under the Act shall be at the rate specified in the Table below. The fee shall be paid in the form of Court fee Stamps :—

TABLE

tion	Description of document	Fee
1)	(2)	(3)
	Return by the owner of urban land to the Assistant Commissioner	Nil
1	Application to the Urban Land Tax Officer for refund of excess payment of urban land tax	Nil
5	Application to Uraban Land Tax Officer for concession in respect of owner occupied buildings	Nil
9(2)	Application to the Commissioner to stay execu-tion of any decision or order	Three rupees
1	Application to Urban Land Tax Authorities to rectify any error apparent on the face of the record	Nil
	Application for inspection or a copy of a public document under the provisions of the Act	Twentyfive paise
	Application or petition other than those specified above:—	
	To the Government	Two Rupees
	To the Tribunal	Two Rupees
	To the Commissioner	One Rupee
	To the Assistant Commissioner	One Rupee
	To the Urban Land Tax Officer	One Rupee
	To any other Officer or Authority	One Rupee

19. Miscellaneous Provisions.—(1) Every objection or pplication under the Act shall, in addition to the particulars cessary to support it, also state the grounds on which e objection or application is made.

(2) Every objection or application shall be in dupli-te and it shall be presented in person or by an authorised ent or sent by post to the Urban Land Tax Authorities.

A. RAVINDRA,

Dy. Sec. to Govt. Rev. Department,
Urban Land (Celling and Regulation).

FORM I

(*See* Rule 7)

Return to be submitted by the owner of Urban Land to the Assistant Commissioner of Urban Land Tax under Section 7 of the Karnataka Urban Land Tax Act, 1976.

Name and Address of the owner of Urban Land.

From :—

Sri/Smt.....

.....

.....

.....

To

The Assistant Commissioner of Urban Land Tax,

.....

Sir,

The Urban Land referred to in the margin, measuring ..... metres in breadth and ..... metres in length (i. e., Sq. metres) and market value of which is, in my opinion.

Site/Door No.....
Street/Division/Ward No.....
City Survey/Survey No..... .....
Sub-Division No.....
Village : .....
Taluk.....
District.....
No.....

Rs..... (Rupees.....) is wholly occupied by me for residential purposes/occupied by Sri/Smt.....

Place : Signature of the Owner/authorised representative/guardian of the owner

Dated : of Urban Land.

DECLARATION

I, do hereby declare that the particulars given above are true to the best of my knowledge and belief.

Signature of the applicant.

FORM 2

(*See* Rule 4)

NOTICE under Section 10 (1) of the Karnataka Urban Land Tax Act, 1976

Office of the Assistant
Commissioner of Urban Land Tax

.....

Dated.....

Name and address of owner of Urban Land.

.....

No .....

To :

Sri/Smt .....

.....

I have examined the return furnished by you/you have failed to furnish the return under Section 7 of the Karnataka Urban Land Tax Act, 1976, relating to the Urban Land referred to in the margin.

Site/Door No..... .....

Street/Division/Ward No. .....

City Survey/Survey No .....

Sub-Division No.

Village ;

Taluk :

District ; No.....

Based on the information available with me, I am of opinion that the correct market value of the Urban Land measuring..... .....square metres is Rs.....(Rupees.....

You are required to file within fifteen days from the date of service of this notice, your objections, if any, to this assessment of market value. The objections will be enquired into on ..... at .....a m /p m. You may appiare in person at my office on the appointed date and time and produce/cause to be produced any evidence in support of your objections, failing which, I shall proceed to determine the market value of the Urban Land and the amount of Urban Land Tax payable in respect of the land.

Assistant Commissioner
of Urban Land Tax

FORM 3

(*See* Rule 6).

Notice of Demand of Urban Land Tax to be served on assessee under Section 13/14 of the Karnataka Urban Land Tax Act, 1976.

Office of the

.....

Date.....

No.

To

Sri/Smt.....

.....

.....

Name and address of the

Owner of Urban Land

Please take notice that for the assessment year/for the period from.....to.....which forms part of the assessment year.....the sum of Rs.....(Rupees.....)is payable by you as Urban Land tax in respect of your land referred to in the margin.

Site/Door No.....
Street/Division/Ward No.....
City Survey/Survey. No.....
Sub-Division No.....
Village.....
Taluk:.....
District .....

2. You are required to pay the above sum within thirty (30) days from the date of service of this notice to the Treasury/Sub-Treasury/Reserve Bank/State Bank of India at..... A challan is enclosed for the purpose.

Urban Land Tax Officer,

Note: (i) Where the Urban Land Tax payable by an assessee is not paid within the period specified in this notice the Urban Land Tax will be recovered from the assessee as arrears of Land Revenue.

(ii) Whenever the title of any person primarily liable to the payment of Urban Land Tax on any Urban Land is transferred, notice of such transfer should be given to the Urban Land Tax Officer concerned in Form 6 or 7 as the case may be, prescribed under Sub-Rules (1) and (2) of Rule 9 of the Karnataka Urban Land Tax Rules, 1976.

(iii) Where any building is occupied by the owner solely for residential purposes, the application for concession under Section 25 read with Rule 13 of the Karnataka Urban Land Tax Rules 1976 shall be made to the Urban Land Tax Officer in Form 13 prescribed under Sub-Rule (1) of Rule 13 within sixty days from the date of receipt of this demand notice.

(iv) Where the owner of the urban land is himself not the occupier thereof and is in default of payment of the urban land tax, the tax may be recovered from the occupier of such urban land and the occupier who has paid the urban land tax shall be entitled to deduct the amount so paid from the amount of rent or any other some due, from time to time, to the owner or intermediary, if any.

(*See* Rule 7)

Notice to be served on an assessee in case of urban land escaping assessment or being wrongly or incorrectly assessed under section 15 of the Karnataka Urban Land Tax Act, 1976.

Office of the Assistant
Commissioner of Urban Land Tax,
.....

Dated.....

Name and address of owner of Urban land.

No.....
To
Sri/Smt.....
.....
.....

Please take notice that the urban land tax on the urban land referred to in the margin has escaped assessment/has been wrongly/incorrectly assessed for the year/s..... under my order No..... Dated.....

Site/Door No.....
Street/Division/Ward No.....
City Survey/Survey No.....
Sub-Division No.....
Village .....
Taluk.....
District.....

I propose to assess/reassess the urban land tax on the urban land under the provisions of the Karnataka Urban Land Tax Act, 1976. Based on the information available with me, I am of opinion that the correct market value of and urban land tax on the said urban land measuring.....square meters are Rs..... and (Rupees.....)respectively.

You are required to file within fifteen days from the date of service of this notice, your objections, if any, to this assessment/reassessment. The objections will be enquired into.....on..... at.....am/p.m. You may appear in person at my office on the appointed date and time and produce/cause to be produced evidence in support of your objections, failing which, I shall proceed to determine the market value of the urban land and the amount of urban land tax payable in respect of that land.

Assistant Commissioner,
of Urban Land Tax

FORM 5

[*See* Rule 8 (2)]

Notice of Demand of Urban Land Tax served on Occupier und Section 7 (1) of the Karnataka Urban Land Tax Act, 1976.

Office of the

.....

.....

.....

Dated.....

Name and address of the Occupier of the Urban Land

No.....
To
Sri/Smt.....
.....
.....
.....

Please take notice that for the assessment year/for the perio from..... ..... to.....which forms part of the assessment year.....the sum of Rs..... (Rupees..... .....which is payable by the owner Sri/Smt..... as Urban Land Tax in respect of the land referred to in the margin has not been paid by him/her.

Site/Door No.....
Street/Division/Ward No.....
City Survey/Survey No.....
Division No .....
Village.....
Taluk.....
District.....
No.....

As the owner of the Urban Land is not the Occupier thereof and is also in default of payment of the Urban Land Tax, you, as Occupier of the Urban Land, are required to pay the above sum under sub-section (1) of the Section 17 of the Karnataka Urban Land Tax Act, 1976, within thirty (30) days from the date of service of this notice to the Treasury/Sub-Treasury/Reserve Bank/State Bank of

A challan is encolsed for the purpose.

Urban Land Tax Officer.

Copy forwarded to :—

Name and address of the Owner of the Urban Land

Smt/Sri.....
.....
.....
.....

Note :—

Where the owner of any urban land is himself not the occupie , thereof and is in default of payment of the urban land taxr the tax may be recovered from the occupier of such urban land and the occupier, who had paid the urban land tax, shall be entitled to deduct the amount so paid from the amount of rent or any other sum due, from time to time, to the owner or intermediary, if any.

FORM 6

[*See* rule 9 (1)]

Form of notice of transfer of title of urban land transferor and/or transferee to Urban Land Tax Officer, under, Section 18 (1) and 18 (4) of Karnataka Urban Land Tax Act, 1976.

To

The Urban Land Tax Officer,

.....

.....

Please take notice that the title to the Urban Land/s referred to in the Schedule below and registered in the name of Sri/Smt..... .....has been transferred to the name of Sri/Smt.....residing at.....on/with effect from.....

SCHEDULE

Site/Door No. ..... on .... Street in Division/Ward No. ..... City Survey/Survey No. .....Sub-Division No. .....of ..... Village, ...Taluk .....District.

Extent.....Square Metres.

Signature of transferor Signature of Transferee

FORM 7

[See rule 9 (2)]

Form of notice of transfer of title of urban land by successor of a deceased assessee under Section 18(2) of the Karnataka Urban Land Tax Act 1976.

To

The Urban Land Tax Officer,

.....

.....

Please take notice that the title to the urban land/s referred to in the schedule below and registered in the name of Sri/Smt..... .....stands/stand transferred to my name on/with effect from.....on account of his/her demise.

SCHEDULE

Site/Door No.....on..... Street in Division/Ward No. ..... City Survey/Survey No.....Sub-Division No.....of.....Village..... Taluk.....District.

Extent.....square metres.

Signature of Successor

Address of Successor.....

.....

.....

FORM 8

[See rule 10 (1)*]*

Form of appeal to the Urban Land Tax Tribunal under Section 20 (1) of the Karnataka Urban Land Tax Act 1976.

BEFORE THE KARNATAKA URBAN LAND TAX TRIBUNAL
BANGALORE

Applal No. of 19

..... Appellant

(Versus)

..... Respondent

Aggrie ved by order No.....dated.....
of the Assistant Commissioner issued under section 10 of the Karnataka Urban Land Tax Act, 1976/the Demand Notice No.....
.....dated.....issued by the Urban Land Tax Officer.....onder Section 12/14 of the Act, origina/cert fied copy of which accompanies this appeal, the appellant hereby request, that.....
.....

(Here enter the relief claimed)

The grounds of appeal are—

(here enter the grounds of appeal)

The order/Notice appealed against was received by the appellant on..... the Sum ..... (Rupees.....) has been paid into the Treasury/Sub-Treasury/Reserve Bank of India/State Bank of India at ..... on ..... under challan No.....

The applicant/authorised agent of the applicant undertakes to receive notices at the following address :

..... Signature of the Appellant/
..... authorised agent of the Applicant

DECLARATION

I do hereby declare that the particulars given above are true to the best of my knowledge and belief.

Signature of the applicant.

FORM 9

[*See* rule 10 (1)]

Form of appeal to the Urban Land Tax [Tribunal] under Sectio 20(2) of the Karnataka Urban Land Tax Act, 1976.

BEFORE THE KARNATAKA URBAN LAND TAX TRIBUNAL, BANGALORE

Appeal No. [illegible] of 197

.....Appellant

Versus

.....Respondent

Appellant Urban Land Tax Officer.....h
een directed by the Deputy Commissioner, Urban Land Tax... ...
nder his Memo No.....dated.....to appe
gainst order No .....dated.....pa se
y the Assistant Commissioner.....und
ection 10 of the Karnataka Urban Land Tax Act, 1976 origin
ertified copy of which accompanies this appeal. The appellan
herefore, requests that the order of the Assistant Commissioner b
et aside and the market value of the Urban Land and Urban Lan
ax be reassessed.

The grounds of appeal are :

The Order appealed against was received by the Deputy Commis-
iner, Urban Land Tax.....on.....

Urban Land Tax Officer

FORM 10

[(See rule 10 (b)]

Form of notice to appellant under section 20 of the Karnataka Urban Land Tax Act, 1976.

BEFORE THE KARNATAKA URBAN LAND TAX TRIBUNAL BANGALORE

Appeal No. of 197

.....Appellant

(Versus)

.....Respondent

To

The above named appellant.....

The appeal before the Tribunal against the order No..... dated.....of the Assistant Commissioner under Section 10 of the Karnataka Urban Tax Act, 1976/the demand Notice No..... dated.....issued by the Urban Land Tax Officer.....under section 13/14 of the Act, in respect of the Urban Land bearing/site/ Door No.....on.....-Street in Division/Ward No .....City Survey/Survey No.....Sub-Division No.....of..... Village Taluk.....District.....stands posted for hearing on .....at the .....Tribunal.

Please take notice that if you do not appear at..... a.m./ p.m. on the above date or any other date to which the hearing may be adjourned either in person or by authorised agent against in support of your appeal, it will be disposed of on merits ex-parte.

Given under my hand and seal of the Tribunal.

Date :

Seal of the Tribunal : Tribunal

FORM 11

[See Rule 11 (1)]

Intimation of refund/adjustment of excess payment due to the assessee under Section 21 of the Karnataka Urban Land Tax Act, 1976.

Office of the
.....
.....

Dated.....

No.....
To
Sri/Smt.....
.....
.....
.....

Please take notice that as a result of Order No. .....
.....dated ..... passed by the Assistant Deputy Commissioner/Commissioner of Urban Land Tax/Tribunal Urban Land Tax Officer,.....under Section 12 (3) 15/2 (5) 31 (1) of the Karnataka Urban Land Tax Act, 1976, an amount of Rs.....(Rupees.....
has to be refunded to you.

You may go over to this office an any working day and receive the amount./The entire amount due to you/Out of the amount due to you an amount of Rs.....(Rupees.....
is proposed to be set off against the balance of Urban Land Tax Penalty which is due from you under the Provisions of the Act.

Urban Land Tax Officer.

FORM 12

[See Rule 11 (3)]

Notice of Demand of Urban Land Tax under Section 21 (1) (b) of the Karnataka Urban Land Tax Act, 1976.

Office of the

.....

.....

dated.....

No.....

To .

Sri/Smt.....

.....

.....

.....

Please take notice that as a result of Order No..... ..... dated.....passed by Assistent Commissioner/Commissioner of Urban Land Tax/.....Tribunal, under Section 12 (3)/15/20 (5) of the Karnataka Urban Land Tax Act, 1976 an amount of Rs..... (Rupees.....) has become payable by you as Urban Land Tax, in respect of the land referred to in the margin for the assessment year/for the period from..... to....., which forms part of the assessment year ..... It is in excess of the Urban Land Tax of Rs..... (Rupees.....) paid by you with reference to the demand made earlier under Section 13/14 of the Act.

Site/Door No.....

Street/Division/Ward No.....

City Survey/Survey No.....

Sub—Division No.....

Village .....

DTaluk.....

istrict .....

No.....

You are required to pay the excess amount of Rs.....(Rupees .....) due from you within thirty (30) days

from the date of service of this notice to the Treasury/Sub-Treasury/ Reserve Bank/State Bank of India at.....

A challan is enclosed for the purpose.

Urban Land Tax Officer.

Note.—

(i) Where the Urban Land Tax payable by an assessee is not paid within the period specified in this notice the Urban Land Tax will be recovered from the assessee as arrears of land revenue.

(ii) Whenever the title of any person primarily liable to the payment of Urban Land Tax on any Urban Land is transferred, notice of such transfer should be given to the UrbanLand Tax Officer concerned in Form 6 or 7 as the case may be, prescribed under sub-section (1) and (2) of Rule 9 of the Karnataka Urban Land Tax Rules, 1976.

(iii) Where any building is occupied by the owner solely for residential purposes, the application for concession under Section 25 read with Rule 13 of Karnataka Urban Land Tax Rules 1976 shall be made to the Urban Land Tax Officer in Form 13 prescribed under Sub-Rule (1) of rule 13 within sixty (60) days from the date of receipt of this demand notice.

(iv) Where the owner the Urban Land is himself not the occupier thereof and is in default of payment of the Urban Land Tax, the tax may be recovered from the occupier of such urban land and the occupier, who has paid the urban land tax shall be entitled to deduct the amount so paid from the amount of rent or any other sum due, from time to time, to the owner or intermediary, if any.

FORM

[See Rule 13 (1) and 13 (5)]

Application by an owner-occupier of a building to the Urban Land Tax Officer for concession under Section 25 of the Karnataka Urban Land Tax Act, 1976.

From

Sri/Smt,.....

.....

.....

The Urban Land Tax Officer,

.....

Sir,

Please refer to the notice of demand No.....dated .....

.....

The building situated in the Urban Land is wholly occupied by me for residential purposes with effect from ....I request that Urban Land Tax on land, measuring.....metres in length (i e., ...sq. metres), constituting the Urban Land on which the building has been constructed and the urban land appurtenant to such building, for the assessment year/the period from 1st October .....to 31st March.....during the assessment year..... be ordered to be reduced by fifty percent under section 25 of the Karnataka Urban Land Tax Act, 1976.

Place :

Date :

Signature of the owner-occupier.

[See Rule 13(2)]

Order of Urban Land Tax Officer in respect of owner-occupied building under Section 25 of the Karnataka Urban Land Tax Act, 1976

Office of the

.....

.....

Date.....

No.....

To.

Sri/Smt.....

.....

.....

.....

Under Section 25 of the Karnataka Urban Land Tax Act, 1976, a reduction of 50% of the sum of Rs.....(Rupees.....) being the Urban land Tax payable annually in respect of the Urban Land referred to in the margin is ordered with effect from.....as the building and the land appurtenant to it are occupied wholly by the owner. The reduced urban land tax payable will be Rs..... (Rupees.....) per annum.

Site/Door No.....

Street ; Division/Ward No.....

City Survey/Survey No.....

Sub-Division No.....

Village .....

Taluk.....

District.....

No.....

When the building ceases to be wholly occupied by you for residential purposes you should notify the fact in Form 15 to the Urban Land Tax Officer within sixty (60) days from the date of such change; failing which the reduction in the Urban Land Tax ordered above will be cancelled and you will be liable to pay the full urban land tax for the entire/part of the assessment year.

Urban Land Tax Officer.

FORM 10

[See Rule 13 (4)]

Notice to be given by an assessee to the Urban Land Tax Officer imating the letting out of building and/or land for which concession has been granted under Section 25 of the Karnataka Urban Land x Act, 1976.

To

om

Sri/Smt.....
.....
.....
.....

Name and address of the assessee

The Urban Land Tax Officer.

.....

r,

Please take notice that entire/part of the building and th and appurtenant to it in respect of which concession under Sectio 5 of the Karnataka Urban Land Tax Act, 1976, was given in th rder..... dated ..... of the Urban Lan ax Officer..... have/has been let out on/with effec rom.....

Yours faithfully.

Place.....

Dated.....

Signature of the Assessee.

FORM 16

[See Rule 13 (6)]

Notice issued by the Urban Land Tax Officer to an assessee when he ceases to wholly occupy the building under Section 25 of the Karnataka Urban Land Tax Act, 1976.

Office of the

.....

.....

Dated .....

To.

No.....

Sri /Smt.....

.....

.....

.....

It has come to notice that you have ceased to wholly occupy the building and the land appurtenant to it with effect from ..... you are, therefore, called upon to show cause, within fifteen (15) days from the date of receipt of this notice, why the concession granted to you under Order No. .....dated ..... should not be withdrawn and full assessment levied for the entire/part of the assessment year ....., from .....to .....

Urban Land Tax Officer

FORM 17

(See Rule 14)

Notice to be served by the Commissioner of Urban Land Ta under Section 29 of the Karnataka Urban Land Tax Act, 1976.

Office of the Commissione
of Urban Land Tax,
.....
Dated .....

No .....
To:
Sri/Smt.....
.....
.....
.....

On examination of the records leading to the issue of Order No.....dated.....of the.....
....., I am of opinion that the order should be modified/annulled/reversed/remitted for reconsideration on the following grounds:—

1.
2.
3.
4.

You are required to file, within fifteen days from the date of service of this notice, your objections, if any, to the same. The objections will be enquired into on.....

Your application against order No.....—dated.....of the*.....stands posted for hearing on.....

Please take notice that if you do not appear at.....am/pm on the above date or any other date to which the hearing may be adjourned, either in person or by authorised agent and produce/cause to be produced evidence in support of your application, if will be disposed of on merits ex parte.

Commissioner of Urban Land Tax.

Copy forwarded for information to the*

FORM 18

[See Rule 15 (1)]

Notice to assessee in case of rectification of error apparent on the face of the record under the proviso to Section 31 (1) of the Karnataka Urban Land Tax Act, 1976.

Office of the*.....

.....

Dated .....

No.....

To

Sri/Smt.....

.....

.....

Please take notice that Order No..... dated..... issued by me/the Karnataka Urban Land Tax Tribunal is proposed to be modified as follows in order to rectify an error apparent on the face of the record.

(Here enter the nature of the error that has crept in and the modification of the order proposed)

You are required to file, within fifteen days (15) from the date of receipt of this notice, your objections if any, to the proposed enhancement of the Assessment. The objections will be enquired into by me/the Tribunal on.....at.....am/pm. You may appear at my office/the Tribunal either in person or by authorised agent and produce/cause to be produced evidence in support of your objection, failing which action will be taken to modify the order as proposed.

FORM 19

(See Rule 16)

Book of Assessment to be maintained under Section 40 of the Karnataka Urban Land Tax Act, 1976

Village Taluk District

1	Serial Number	14	Details of the revision ... ...
2	Name of registered holder		(i) Taxable extent of Urban Land ...
3	Name of occupier		(ii) Revised Market Value ... ...
4	Site/Door No.		(iii) Revised Urban Land Tax payable per annum ... ...
5	Street		(iv) Concession shewn, if any, in respect of owner occupied buildings ...
6	Division/Ward No.	15	(i) No. and date of Government orders if any, exempting or reducing the urban land tax.
7	City Survey/Survey No.		(ii) Amount of Urban Land Tax payable per annum according to the order ...
8	Sub-Division No.	16	Account No. allotted to this case ...
9	No. and date of the order of the Asst. Commr. determining Urban Land Tax		
10	Taxable extent of Urban Land		
11	Market Value of Urban Land		
12	Amount of Urban Land Tax payable annually ...		
13	No. and Date of order if any, of the Asst/Dy. Commr/Tribunal revising earlier orders ...		

17 Remarks.

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